



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

October 30, 2017

Greggory H. Calvin  
Interim Chief Financial Officer  
DineEquity, Inc.  
450 North Brand Boulevard  
Glendale, CA 91203

**Re: DineEquity, Inc.**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**File No. 001-15283**

Dear Mr. Calvin:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure